

**Philadelphia Fire Protection District**

Agreed-Upon Procedures Report

For the Year Ended December 31, 2021

**Thomas, Speight & Noble  
Certified Public Accountants**

2210 Fowler Avenue  
Jonesboro, AR 72401  
(870) 932-5858



INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Quorum Court of  
Craighead County Arkansas  
And Board of Directors of  
Philadelphia Fire Protection District

We have performed the procedures enumerated below with respect to the cash basis financial information and compliance with certain state laws for Philadelphia Fire Protection District, for the year ended December 31, 2021. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Philadelphia Fire Protection District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Perform a proof and reconciliation of cash for all money that is received from the Craighead County Treasurer.
2. Confirm that this money was spent on fire protection expenditures as defined in the Act 833 funding guidance or operating expenditures of the district.
3. Verify twenty-five percent (25%) and all expenditures over \$6,000 were properly supported.
4. Confirm that funds are maintained in a separate bank account and not commingled with any other funds.
5. Review the policies and procedures that the department is utilizing for internal controls.

**Findings:** *We found no exceptions as a result of the procedures.*

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion of the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Quorum Court of Craighead County, Arkansas and the Board of Directors of Philadelphia Fire Protection District and is not intended to be and should not be used by anyone other than those specified parties.

*Thomas, Speight & Noble, CPAs*

Thomas, Speight & Noble, CPAs  
Jonesboro, Arkansas  
May 30, 2022

**Philadelphia Fire Protection District**

**Compiled Financial Statements**

**For the Year Ended December 31, 2021**

**Thomas, Speight & Noble  
Certified Public Accountants**

2210 Fowler Avenue  
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(870) 932-5858

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THOMAS, SPEIGHT & NOBLE, CPAs

A PROFESSIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF THE PRIVATE COMPANIES SECTION OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Quorum Court of  
Craighead County Arkansas  
And Board of Directors of  
Philadelphia Fire Protection District

Management is responsible for the accompanying financial statement of Philadelphia Fire Protection District, which comprises the Statement of Cash Receipts and Disbursements as of and for the year ended December 31, 2021. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statement is not designed for those who are not informed about such matters.

*Thomas, Speight & Noble, CPAs*

Thomas, Speight & Noble, CPAs  
Jonesboro, Arkansas  
May 30, 2022

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**Philadelphia Fire Protection District**  
**Statement of Cash Receipts and Disbursements**  
**For the Year Ended December 31, 2021**

**CASH RECEIPTS**

Fire fees	\$ 98,121
State aid	24,741
Interest	48
<b>TOTAL CASH RECEIPTS</b>	<b>122,910</b>

**CASH DISBURSEMENTS**

Repairs and maintenance	13,117
Utilities	13,813
Office expense	1,700
Training	958
Supplies and equipment	4,400
Insurance	7,885
Fuel	820
Grant Writing	3,720
Retirement	708
Communications	1,479
Miscellaneous	2,430
<b>TOTAL CASH DISBURSEMENTS</b>	<b>51,031</b>

**INCREASE (DESCREASE) IN CASH**

	71,879
Beginning Cash	471,656
Ending Cash	<b>\$ 543,535</b>